

110TH CONGRESS
2D SESSION

H. R. 6564

To amend the Internal Revenue Code of 1986 to modify the rate of the excise tax on certain arrows designed for use by children.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2008

Mr. KIND (for himself and Mr. RYAN of Wisconsin) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify the rate of the excise tax on certain arrows designed for use by children.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. MODIFICATION OF RATE OF EXCISE TAX ON**
4 **CERTAIN ARROWS DESIGNED FOR USE BY**
5 **CHILDREN.**

6 (a) IN GENERAL.—Paragraph (2) of section 4161(b)
7 of the Internal Revenue Code of 1986 (relating to arrows)
8 is amended by redesignating subparagraph (B) as sub-
9 paragraph (C) and by inserting after subparagraph (A)
10 the following new subparagraph:

1 “(B) EXEMPTION FOR CERTAIN ARROW
2 SHAFTS.—Subparagraph (A) shall not apply to
3 any shaft measuring $\frac{5}{16}$ of an inch or less in
4 diameter and consisting of either—

5 “(i) all fiberglass and hollow, or

6 “(ii) all natural wood,

7 with no laminations or artificial means of en-
8 hancing the spine of such shaft (whether sold
9 separately or incorporated as part of a finished
10 or unfinished product) of a type used in the
11 manufacture of any arrow which after its as-
12 sembly is not suitable for use with a bow de-
13 scribed in paragraph (1)(A).”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to shafts first sold after the date
16 of enactment of this Act.

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